

July 3rd 2007

Marlene H. Dortch

Federal Communications Commission

WC Docket No. 06-210

CCB/CPD 96-20

800 SERVICES, INC

COMMENTS REGARDING CCI et al vs. AT&T

Request for Sanctions Against AT&T

Dear FCC Staff:

800 Services Inc, offers the following comments without compensation to assist the FCC in its consideration of the Inga Companies motion for sanctions against AT&T and opposition to AT&T's request for sanctions against Mr Inga and the Inga Companies.

800 Services Inc has reviewed the Inga Companies (petitioner's) filing and wishes to address just a few points. The evidence provided by the Inga Companies against AT&T was overwhelming.

I AT&T's brief alleged that 800 Services Inc. has submitted a word for word reciting of petitioner's comments. The record shows that no such brief was ever filed by 800 Services, Inc.

We ask AT&T to show where its alleged "word for word" brief is from 800 Services, Inc., that AT&T is referring to? In AT&T's haste to accuse the Inga Companies, AT&T obviously has made a mistake. Why does AT&T believe that 800 Services,

Inc's comments should be treated as a misconduct of Mr Inga's company's? 800 Services, Inc is not Mr Inga's puppet.

II 800 Services, Inc's interests are that the FCC needs to resolve the shortfall and discrimination issues. 800 Services, Inc had shortfall and termination obligations applied to its end-user locations phone bills in excess of the discount which 800 Services, Inc., now understands that this was an illegal remedy. Additionally, AT&T applied shortfall and termination charges to 800 Services, Inc. locations in November of 1995 which is one month after AT&T agreed within the FCC's Oct 1995 Order to extend the pre June 17th 1994 grandfather provision one year to all aggregators.

The FCC therefore needs to take a careful look at exhibits A, B, C, D and E which are all AT&T statements that shortfall and discrimination issues are all before the FCC and as AT&T asserted are ripe to be decided.

III The FCC can not allow AT&T to get away with literally opening a federal IRS investigation against Mr Inga as well as the IRS agents, and then filing a FCC sanction motion based upon what turned out to be AT&T false allegations against Mr Inga for "inside contact, "bribery", "payoffs," and "fabrication."

Why did AT&T take it upon itself to open an IRS investigation when the FCC itself did not ask for an investigation? Since the FCC didn't ask for an investigation, and was satisfied that the IRS letters were NOT obtained due to AT&T's alleged

“friendship” or “bribery”, why is AT&T being allowed to make presumptions and file IRS investigations and get the FCC involved?

The law that the Inga companies evidenced clearly states that **you have to make an effort to review the facts before you file.** AT&T obviously made no effort to review the existing facts or wait for additional facts to be resolved from AT&T’s ordered investigation.

As AT&T’s June 18th 2007 comments admitted, AT&T initiated the IRS investigation based upon its “presumptions” and expectations of what was “inconceivable”. What AT&T stated was “inconceivable” was evidenced by the Inga companies as indeed conceivable. AT&T owes Mr Inga a personal apology and the FCC owes the Inga Companies the proper sanctions against AT&T of awarding the case to the Inga Companies petitioners, not only on the merits but due to AT&T’s fabricated allegations and frivolous filing for sanctions.

IV The FCC staff can not be so naive to believe that AT&T actually believes that the Inga Companies engaged in misconduct. What it looks like is that the Inga Companies already had a tremendous case and then when all the additional 1995 and 1996 evidence was discovered AT&T knew it got to the point where it was insurmountable, even with the great story tellers AT&T has as counsel.

So what AT&T attempted to do is file for sanctions based upon its false allegations made after AT&T got the cold shoulder from Judge Wigenton on its request to depose IRS employees, and the IRS told AT&T that its allegations of “inside friends,” “payoffs” and “bribery” were unfounded.

If AT&T wasn't already told by the IRS that its allegations were false why then didn't AT&T wait to file its comments? Did AT&T really think that FCC was on the verge of deciding the case and couldn't wait another few days?

The exhibits that the Inga companies provided clearly show that AT&T was wrong in its assertion that the IRS was not investigating AT&T. AT&T also didn't pay the IRS's Federal excise taxes on 800 Services, Inc's locations either; and AT&T evaded NJ Division of Taxation taxes in addition as 800 Services, Inc is a NJ Corp.

I also see from the email from The Furst Group that the Furst Group had shortfall placed inside a settlement agreement not on the end-user locations phone bills like AT&T did to 800 Services, Inc. AT&T killed 800 Services, Inc.'s, relationship with our clients by putting the alleged shortfall charges on 800 Services, Inc.'s end-user locations phone bills.

With all of its lawyers AT&T could not come up with any law showing that it was exempt from paying taxes on shortfall charges. The evidence presented shows just the opposite. AT&T knows full well that the IRS wants a huge chunk of AT&T.

AT&T's only hope is that the shortfall charges are never resolved, so it manufactured the entire misconduct argument; bringing up non existent misconduct that occurred many months before AT&T now brings it up. The FCC can clearly see AT&T's Modus Operandi.

Conclusion:

It would be a complete travesty if the FCC lets AT&T get away with authorizing an IRS investigation, essentially on behalf of the FCC, that the FCC did not even ask for. The FCC does not need to get involved with alleged misconduct to the IRS based upon AT&T's admitted "presumptions" and what it believes is "inconceivable". The IRS could rescind the letter to the FCC if it wants. Why get the FCC involved? The FCC has its own issues to deal with. The FCC must rule in the Inga Companies favor on the traffic transfer issue, and the shortfall issues, and the discrimination issues.

Sincerely

800 Services, Inc

/s/Phillip Okin

Phillip Okin President